IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 19TH SEPTEMBER 2007 / 28TH BHADRA 1929

WP(C).No. 27805 of 2007(I)

PETITIONER:

M/S. P.K.L. LTD.,
BUILDING NO.11/407B, PARAPPUKARA PANCHAYAT,
ANANTHAPURAM P.O., THRISSUR DISTRICT,
REPRESENTED BY ITS AUTHORISED SIGNATORY,
JYOTHISH T.

BY ADV. SRI.V.P.SUKUMAR
SRI.V.DEVANANDA NARASIMHAM

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER, KUTHIATHODE.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM.

3. THE DEPUTY TAHSILDAR (R.R),
TALUK OFFICE, MUKUNDAPURAM, IRINJALAKUDA.

BY G.P. SRI.SREEKRISHNA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.27805 of 2007

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Dated this the 19th day of September, 2007.

JUDGMENT

Since petitioner has filed appeal against sales tax assessment for 2002-2003 and in view of the claim of short-credit, W.P. is disposed of granting stay against Ext.P4 recovery proceedings till disposal of appeal on petitioner remitting rupees four lakhs within one month from now. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above. There will be direction to the first respondent to verify the actual amount of tax paid by the petitioner, give credit for the same and issue a rectified order showing the amount of tax paid by the petitioner.

C.N.RAMACHANDRAN NAIR
Judge

pms